



Department of Taxation

2022 Ohio Individual Income Tax or Ohio School District Income Tax Non-Remittance Billing Notice

Starting July 6, 2023, the Ohio Department of Taxation (ODT) will begin mailing non-remittance billing notices to taxpayers who have not paid in full their 2022 Ohio individual and/or school district income tax liability reported on their return(s). The payment was due on 4/18/2023 for tax year 2022.

Please use one of the payment options listed below.

TO VERIFY THE BALANCE DUE:

- Go to tax.ohio.gov/file to access the Online Services portal
- Click “eStatement”
 - Enter User ID and Password. If you have not previously registered for this service, click “Register”.

OPTIONS TO REMIT THE UNPAID BALANCE:

OPTION 1 - Pay Online by Electronic Check or Credit/Debit Card*

- **GUEST PAYMENT SERVICE Portal**
 - Go to tax.ohio.gov/pay to access the Guest Payment Service portal to securely make a payment without registering for an account.
 - Click “Pay via Guest Payment Service”
- **ONLINE SERVICES Portal**
 - Go to tax.ohio.gov/file to access the Online Services portal
 - Click “ePayment”
 - Enter User ID and Password. If you have not previously registered for this service, click “Register”.

**Note: There is no fee for payments made by electronic check using your checking or savings account. For payments made by credit or debit card, a convenience fee equal to 2.65% of your payment or \$1.00, whichever is greater, will be charged by ACI Payments, Inc. The State of Ohio does not receive any portion of this fee.*

OPTION 2 - Pay by Paper Check

- Send a check or money order for the balance due and include a completed 2022 Ohio “IT 40P” payment voucher for Individual Income Tax and/or 2022 Ohio “SD 40P” payment voucher for School District Income Tax found on our website at tax.ohio.gov/forms.
- Mail your check or money order and payment voucher to the address listed on the voucher.

Failure to pay your Ohio individual and/or school district income taxes will result in further collection action that may subject taxpayers to the following interest and penalties as prescribed by Ohio law:

- The interest rate on any unpaid tax due in 2023 is 5%.
- Late payment penalty is double the interest.

ODT is **not** authorized to set up a payment plan.

Notice to taxpayers in Bankruptcy: This is a notice of tax deficiency permissible pursuant to 11 USC Section 362 (b)(9).

For more information, please view an interactive notice or a tutorial explaining this billing notice at tax.ohio.gov. To access, select [Self Help eLibrary](#) and choose either of the following:

- Notice 4001 – Individual Income – Non-Remittance Billing
- Notice 7001 – School District Income – Non-Remittance Billing

If you have additional questions or need assistance, please visit tax.ohio.gov/FAQ to view our frequently asked questions. You can contact ODT by email at tax.ohio.gov/EmailUs or call 1-888-405-4091 (1-800-750-0750 for persons who use text telephones (TTYs) or adaptive telephone equipment) to speak with a representative.